

County of Placer, California

**County Service Areas Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2005**

| | <u>Budgeted Amounts</u> | | <u>Actual Budgetary Basis</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|--|-------------------------|-------------------|-----------------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Taxes | \$ 506,287 | \$ 507,287 | \$ 604,253 | \$ 96,966 |
| Use of money and property | 227,594 | 228,579 | 255,200 | 26,621 |
| Intergovernmental | 5,228 | 30,228 | 16,655 | (13,573) |
| Charges for services | 3,064,720 | 3,065,720 | 3,210,077 | 144,357 |
| Miscellaneous | 7,000 | 27,000 | 85,087 | 58,087 |
| Total revenues | <u>3,810,829</u> | <u>3,858,814</u> | <u>4,171,272</u> | <u>312,458</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | 581,061 | 583,061 | 475,134 | 107,927 |
| Public protection | 2,366,999 | 2,411,999 | 2,198,101 | 213,898 |
| Health and sanitation | 92,178 | 94,178 | 14,387 | 79,791 |
| Public ways and facilities | 273,982 | 274,967 | 160,836 | 114,131 |
| Total expenditures | <u>3,314,220</u> | <u>3,364,205</u> | <u>2,848,458</u> | <u>515,747</u> |
| Excess of revenues over expenditures | <u>496,609</u> | <u>494,609</u> | <u>1,322,814</u> | <u>828,205</u> |
| Other Financing Sources (Uses) | | | | |
| Long term debt proceeds | 155,086 | 155,086 | - | (155,086) |
| Transfers in | 205,686 | 205,686 | 99,443 | (106,243) |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | <u>360,772</u> | <u>360,772</u> | <u>99,443</u> | <u>(261,329)</u> |
| Net change in fund balance, budgetary basis | <u>\$ 857,381</u> | <u>\$ 855,381</u> | <u>1,422,257</u> | <u>\$ 566,876</u> |
| Basis adjustments: | | | | |
| Encumbrances | | | <u>17,117</u> | |
| Net change in fund balance, GAAP basis | | | <u>\$ 1,439,374</u> | |